

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

No. 3

GOVERNMENT OF GOA

Department of Finance

Revenue & Expenditure Division

Notification

1/6/2001-Fin(R&C)

In exercise of the powers conferred by rule 47 and rule 47A of the Goa, Daman and Diu (Excise Duty) Rules, 1964 (hereinafter referred to as "said Rules"), and in supersession of the Government Notification No. Fin (Rev)/2-35/Part/1/68 dated 24-6-1970, published in the Official Gazette, Series I No.15, dated 9-7-1970, the Government of Goa hereby specifies the following allowance for wastages and minimum production/yield, for the purposes of said rule 47 and rule 47A respectively of the said Rules.

I. Allowance for wastages

A. Manufacture of Indian made foreign liquor (IMFL):—

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| (i) Loss in transit by leakage or evaporation of spirits imported by land into the State for manufacture of IMFL/fortified wines other than transported within the State | Actual loss or 0.25% whichever is less |
| (ii) Process wastage during re-distillation | 2% |
| (iii) Blending wastage, namely, the shrinkage when alcohol and water are mixed/
reduction including compounding/filtration | 1% |
| (iv) Filling/sealing/labelling and storage of finished product in bond | 1.5% |

B. Manufacture of Beer:—

- (a) Brewing/fermentation/lagering/maturation and filtration
- (i) transit loss of wort through plate cooler 0.5%
 - (ii) Fermentation 1%
 - (iii) Lagering (Maturation) 0.5%
 - (iv) Filtration/Carbonation 1%
- (b) Bright beer filling/crowning/pasteurization/labelling/packing and storing in bond 4%

II. Minimum production/yield**A. Manufacture of Wine:—**

- (a) Minimum production from grape juice
- (i) Blue grapes 50 litres or actual quantity whichever is higher for every 100 kgs. of such grapes.
 - (ii) White grapes 45 litres or actual quantity whichever is higher for every 100 kgs. of such grapes.
- (b) Fermentation/sieving/maturation/fortification with RS 2%
- (c) Filtration/bottling 1%

B. Recovery of rectified spirit from molasses as per ISI specification for every metric tonne of molasses:—

Type of molasses	Recovery of spirit	Strength of Rectified spirit
Khandasari Molassés	348 bulk litres of 166 proof	66 O. P.
I Grade	260 bulk litres of 166 proof	66 O. P.
II Grade	220 bulk litres of 166 proof	66 O. P.
III Grade	190 bulk litres of 166 proof	66 O. P.

The maximum permissible wastages during the production of processing of spirit, beer, wine or IMFL, as the case may be, from the raw material used in any distillery/brewery/ Winery or manufactory licensed under the Excise Duty Act, 1964 or the rules made thereunder, shall not exceed the marginal wastages specified hereinabove. In case wastages exceeds the wastages so specified the licensee shall be liable to pay excise duty on excess wastages at the rate applicable.

The production or yield of spirit or wine, as the case may be, from the raw material used in a distillery/Winery licensed under the said Act or the rules made thereunder, shall not be less than the quantity specified hereinabove. In case the licensee fails to produce the minimum quantity of alcohol or wine so specified the licensee shall be liable to pay a fine equivalent to excise duty leviable on such quantity which licensee failed to produce.

This notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin-Exp.).

Panaji, 27th March, 2002.